

1 S.154

2 Introduced by Senators Sears and Campion

3 Referred to Committee on

4 Date:

5 Subject: Taxation; property tax; trailers in storage

6 Statement of purpose: This bill proposes to exempt trailers in storage from
7 property taxes.

8 An act relating to exempting trailers in storage from the property tax

9 It is hereby enacted by the General Assembly of the State of Vermont:

10 Sec. 1. 32 V.S.A. § 3692 is amended to read:

11 § 3692. TAXATION OF BOATS, OUTBOARD MOTORS, AND TRAILER
12 COACHES

13 * * *

14 (b) A trailer coach shall be taxed as real property by the town in which it is
15 located notwithstanding subsection (a) of this section if it is situated in the
16 town on the same trailer site or camp site for more than 180 days during the
17 365 days prior to April 1 except for the purposes of storage. A trailer coach
18 shall be deemed to be in storage for any period of one week or more during
19 which it is not connected to water, electricity, gas, or another utility or service.

1 ~~A trailer coach shall not be taxed as real property if it is stored on property on~~
2 ~~which the owner resides in another dwelling as a permanent residence.~~

3 Sec. 2. EFFECTIVE DATE

4 This act shall take effect on July 1, 2018.